



**RIDER F-2
AGREEMENT COMPLIANCE FORM**

AGREEMENT COMPLIANCE FORM

| | |
|------------------------------|--|
| AGENCY NAME: | |
| PROGRAM NAME: | |
| AGREEMENT START DATE: | |
| AGREEMENT END DATE: | |
| DHHS AGREEMENT#: | |

This section identifies compliance requirements that must be considered in audits of agreements between the Department and a Community Agency. Below is a summary of required compliance tests as well as sections within the agreement award relevant to such testing. Failure to comply with any of these areas could lead to material deficiencies.

Review the **Federal** compliance requirements specific to the following CFDA identifiers:

CFDA # _____ CFDA # _____
CFDA # _____ CFDA # _____

and review all the State compliance requirements listed below that apply to Federal Funds.

Review the **State** compliance requirements in applicable areas specified below:

1 **INTERNAL CONTROL**

2 **STANDARD ADMINISTRATIVE PRACTICES**

- a. **OMB A-110/Common Rule**
General
Pre-award Requirements
Financial and Program Management
Property Standards
Procurement Standards
Reports and Records
Termination and Enforcement
After the Award Requirements

- b. **Department Additions**
Standards for Bonding
Program Budget

3 **ACTIVITIES ALLOWED OR UNALLOWED**

_____ Rider A Section III

4 **ALLOWABLE COSTS/COST PRINCIPLES**

- OMB A-122
 OMB A-87
 OMB A-21

5 **CASH MANAGEMENT**

6 **ELIGIBILITY**

_____ Rider E

7 **EQUIPMENT AND REAL PROPERTY MANAGEMENT**

8 **MATCHING, LEVEL OF EFFORT, EARMARKING**

9 **PERIOD OF AVAILABILITY OF FUNDS**

10 **PROCUREMENT AND SUSPENSION AND DEBARMENT**

_____ Rider D Section 6

11 **PROGRAM INCOME**

12 **REPORTING**

_____ Rider A Section II

13 **SUB-RECIPIENT MONITORING**

_____ Rider D Section 17

14 **SPECIAL TESTS AND PROVISIONS**

15 **AGREEMENT SETTLEMENT METHOD**

(Check all that are applicable)

COST SHARED

LINE ITEM EXPENSE

NON-COST SHARED

FEE FOR SERVICE

Full form review by DCM Staff



Department of Health
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*Maine People Living
Safe, Healthy and Productive Lives*

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| AGENCY NAME: | |
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REVENUE SUMMARY

| LINE | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COLUMN 7 |
|------|--|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | REVENUE SOURCES | TOTAL PROGRAMS (this agreement) | SERVICE: | SERVICE: | SERVICE: | SERVICE: | SERVICE: |
| 2 | | | PROGRAM: | PROGRAM: | PROGRAM: | PROGRAM: | PROGRAM: |
| 3 | TO BE COST SHARED List by Donor or Source (Add rows as needed)* | | | | | | |
| 4 | AGREEMENT FEDERAL REVENUE | | | | | | |
| 5 | FEDERAL DHHS AGREEMENT FUNDS | | | | | | |
| 6 | | | | | | | |
| 7 | AGREEMENT STATE REVENUE | | | | | | |
| 8 | STATE DHHS AGREEMENT FUNDS-FHM | | | | | | |
| 9 | STATE DHHS AGREEMENT FUNDS-GF | | | | | | |
| 10 | | | | | | | |
| 11 | RESTRICTED UNITED WAY | | | | | | |
| 12 | RESTRICTED MUNICIPAL/COUNTY | | | | | | |
| 13 | OTHER RESTRICTED INCOME (PROGRAM) | | | | | | |
| 14 | | | | | | | |
| 15 | PRIVATE CLIENT FEES | | | | | | |
| 16 | | | | | | | |
| 17 | AGENCY COMMITMENT TO PROGRAM | | | | | | |
| 18 | | | | | | | |
| 19 | TOTAL COST SHARED REVENUE | | | | | | |
| 20 | NON COST SHARED (Add rows as needed)* | | | | | | |
| 21 | MAINECARE | | | | | | |
| 22 | OTHER RESTRICTED FEDERAL/STATE | | | | | | |
| 23 | THIRD PARTY IN-KIND | | | | | | |
| 24 | PROGRAM CLIENT FEES | | | | | | |
| 25 | PROGRAM INCOME | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | RESTRICTED REVENUE (PURPOSE) | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | TOTAL NON COST SHARED REVENUE | | | | | | |
| 34 | TOTAL REVENUE (Lines 19, 33) | | | | | | |
| 35 | TOTAL AGENCY-WIDE REVENUE | | | | | | |

* If adding rows, please make sure cells containing formulas are copied into rows added



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EXPENSE SUMMARY

| LINE | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COLUMN 7 |
|------|---|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | EXPENSES | TOTAL PROGRAMS (this agreement) | SERVICE: | SERVICE: | SERVICE: | SERVICE: | SERVICE: |
| 2 | | | PROGRAM: | PROGRAM: | PROGRAM: | PROGRAM: | PROGRAM: |
| 3 | PERSONNEL EXPENSES | | | | | | |
| 4 | SALARIES/WAGES | | | | | | |
| 5 | FRINGE BENEFITS | | | | | | |
| 6 | THIRD PARTY IN-KIND (Match Only) | | | | | | |
| 7 | TOTAL PERSONNEL EXPENSES | | | | | | |
| 8 | CAPITAL EQUIPMENT PURCHASES | | | | | | |
| 9 | SUB-RECIPIENT AWARDS | | | | | | |
| 10 | ALL OTHER EXPENSES | | | | | | |
| 11 | OCCUPANCY - DEPRECIATION | | | | | | |
| 12 | OCCUPANCY - INTEREST | | | | | | |
| 13 | OCCUPANCY - RENT | | | | | | |
| 14 | UTILITIES/HEAT | | | | | | |
| 15 | TELEPHONE | | | | | | |
| 16 | MAINTENANCE/MINOR REPAIRS | | | | | | |
| 17 | BONDING/INSURANCE | | | | | | |
| 18 | EQUIPMENT RENTAL/LEASE | | | | | | |
| 19 | MATERIALS/SUPPLIES | | | | | | |
| 20 | DEPRECIATION (Non-Occupancy) | | | | | | |
| 21 | FOOD | | | | | | |
| 22 | CLIENT-RELATED TRAVEL | | | | | | |
| 23 | OTHER TRAVEL | | | | | | |
| 24 | CONSULTANTS - DIRECT SERVICE | | | | | | |
| 25 | CONSULTANTS - OTHER | | | | | | |
| 26 | INDEPENDENT PUBLIC ACCOUNTANTS | | | | | | |
| 27 | TECHNOLOGY SERVICES/SOFTWARE | | | | | | |
| 28 | THIRD PARTY IN-KIND (Match Only) | | | | | | |
| 29 | SERVICE PROVIDER TAX | | | | | | |
| 30 | TRAINING/EDUCATION | | | | | | |
| 31 | MISCELLANEOUS | | | | | | |
| 32 | SUBTOTAL - ALL OTHER EXPENSES | | | | | | |
| 33 | INDIRECT ALLOCATED - G&A (Line 37 x Line 38) | | | | | | |
| 34 | TOTAL ALL OTHER EXPENSES (Lines 32, 33) | | | | | | |
| 35 | TOTAL EXPENSES (Lines 7, 8, 9, 34) | | | | | | |
| 36 | TOTAL AGENCY-WIDE EXPENSES | | | | | | |
| 37 | ALLOCATION BASE | | | | | | |
| 38 | INDIRECT COST RATE (Form 4, Line 6) | FALSE | FALSE | FALSE | FALSE | FALSE | FALSE |



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THIRD PARTY IN-KIND RESOURCE DONATION

| | |
|-----------|------------------------|
| \$ | Of In-Kind (describe): |
|-----------|------------------------|

Shall be furnished by:

Explanation (how was value determined):

| | | |
|---|---|-------------------------------|
| Shall be used as matching funds for (check applicable): | <input type="checkbox"/> SSBG/SPSS/CCSF | <input type="checkbox"/> CVAP |
|---|---|-------------------------------|

| | |
|-------------------------------|--|
| <input type="checkbox"/> FVPG | <input type="checkbox"/> Other (specify) |
|-------------------------------|--|

| | |
|-----------|------------------------|
| \$ | Of In-Kind (describe): |
|-----------|------------------------|

Shall be furnished by:

Explanation (how was value determined):

| | | |
|---|---|-------------------------------|
| Shall be used as matching funds for (check applicable): | <input type="checkbox"/> SSBG/SPSS/CCSF | <input type="checkbox"/> CVAP |
|---|---|-------------------------------|

| | |
|-------------------------------|--|
| <input type="checkbox"/> FVPG | <input type="checkbox"/> Other (specify) |
|-------------------------------|--|

| | |
|-----------|------------------------|
| \$ | Of In-Kind (describe): |
|-----------|------------------------|

Shall be furnished by:

Explanation (how was value determined):

| | | |
|---|---|-------------------------------|
| Shall be used as matching funds for (check applicable): | <input type="checkbox"/> SSBG/SPSS/CCSF | <input type="checkbox"/> CVAP |
|---|---|-------------------------------|

| | |
|-------------------------------|--|
| <input type="checkbox"/> FVPG | <input type="checkbox"/> Other (specify) |
|-------------------------------|--|



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DIRECT PERSONNEL EXPENSES

| LINE | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 |
|------|--|---|---|--|---|
| | PERSONNEL EXPENSES | | | | |
| | POSITION TITLE | CREDENTIAL (eg. MHRT II, LCSW) | TOTAL ANNUAL SALARY FOR AGREEMENT PERIOD | TOTAL # ANNUAL HOURS SPENT ON PROGRAM | TOTAL DIRECT PROGRAM SALARY FOR AGREEMENT PERIOD |
| 1 | DIRECT CARE/CLINICAL STAFF | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | TOTAL FTE | | | | |
| 15 | ADMINISTRATIVE STAFF (Non Indirect Allocated) | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | TOTAL FTE | | | | |
| 21 | | | TOTALS | | |

| COLUMN 7 | | | COLUMN 8 | | |
|----------------------------------|-----------------------|-----------------|-----------------|---------------|--|
| TOTAL FRINGE BENEFITS | | | SUMMARY | | |
| TYPE OF BENEFIT (SPECIFY) | DIRECT EXPENSE | % SALARY | ITEM | DIRECT | |
| 23 FICA & MEDICARE TAX | | #DIV/0! | TOTAL SALARY | | |
| 24 UNEMPLOYMENT INSURANCE | | #DIV/0! | TOTAL FRINGE | | |
| 25 WORKERS' COMPENSATION | | #DIV/0! | TOTAL | | |
| 26 HEALTH/DENTAL | | #DIV/0! | REMARKS: | | |
| 27 PENSION | | #DIV/0! | | | |
| 28 OTHER | | #DIV/0! | | | |
| 29 TOTAL FRINGE BENEFITS | | #DIV/0! | | | |

| COLUMN 9 | | | | | | |
|------------------------------------|----------------|-------------|-------------------|--------------------|-----------------------|-------------------|
| CONSULTANTS- DIRECT SERVICE | | | | | | |
| | SERVICE | NAME | CREDENTIAL | HOURLY RATE | # ANNUAL HOURS | TOTAL COST |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | TOTAL | |



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INDIRECT ALLOCATION (G&A) SUMMARY

Non-profit organizations with one major function where all costs are charged to one fund/agreement typically do not have indirect costs. All costs, be they administrative or program, are charged to one agreement. Non-profit organizations with one major function that also have fundraising expenses must segregate general and administrative costs (indirect) to both program and fundraising expenses and must establish an indirect cost pool. The simplified allocation method is recommended for these agencies (See OMB A-122, Attachment A, D. 2. Simplified allocation method).

| | | |
|---|--------------------------|--------------------------|
| | <u>Yes</u> | <u>No</u> |
| 1 Does your agency have indirect costs? | <input type="checkbox"/> | <input type="checkbox"/> |

If **NO**, disregard the remainder of this Form and Forms 4A & 4B. If **YES**, proceed below:

| | | |
|---|--------------------------|--------------------------|
| 2 Does your agency have an approved indirect cost rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| If NO , proceed below. If YES , enter rate here. INCLUDE RATE LETTER | <input type="text"/> | |

3 In general, there are three methods of allocating indirect costs: The simplified allocation method, the multiple allocation method, or the direct allocation method. (See OMB A-122, Attachment A, D. Allocation of Indirect Costs and Determination of Indirect Cost Rates for guidance).

What method of allocation does your agency use to spread its indirect costs?

| | | |
|---------------------------------|--------------------------|------------------------|
| a. Simplified Allocation Method | <input type="checkbox"/> | (Circular A-122, D, 2) |
| b. Multiple Allocation Method | <input type="checkbox"/> | (Circular A-122, D, 3) |
| c. Direct Allocation Method | <input type="checkbox"/> | (Circular A-122, D, 4) |
| d. Other _____ | <input type="checkbox"/> | |

4 Indicate your agency's distribution base and provide the amount:

| | | |
|-----------------------|--------------------------|--------------------------|
| | √ | <i>Distribution Base</i> |
| a. Total Salaries | <input type="checkbox"/> | <input type="text"/> |
| b. Total Direct Costs | <input type="checkbox"/> | <input type="text"/> |
| c. Other _____ | <input type="checkbox"/> | <input type="text"/> |

5 Total Agency-Wide Indirect Costs - Budget Form 4A, Line 26

6 Agency Indirect Cost Rate (Line 5 divided by Line 4) FALSE

Multiply the Indirect Cost Rate in Box 6, which links to Budget Form 2, Line 38, by the allocation base on Budget Form 2, Line 37 to calculate the Indirect Allocated G& A on Budget Form 2, Line 33.



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AGENCY WIDE INDIRECT EXPENSE SUMMARY

| LINE | COLUMN 1 | COLUMN 2 | MULTIPLE ALLOCATION METHOD/DIRECT ALLOCATION | | | | |
|------|--|---------------------|--|-------------------------|--------------------|--------------------|--------------------|
| | | | COST POOL ADMIN | COST POOL FACILITIES | COST POOL NAME? | COST POOL NAME? | COST POOL NAME? |
| | INDIRECT EXPENSES | AGENCY TOTAL | | | | | |
| 1 | | | | | | | |
| 2 | INDIRECT PERSONNEL EXPENSES | | | | | | |
| 3 | SALARIES/WAGES (Form 4B, Line 26) | | | | | | |
| 4 | FRINGE BENEFITS | | | | | | |
| 5 | TOTAL INDIRECT PERSONNEL EXPENSES | | | | | | |
| 6 | INDIRECT OTHER EXPENSES | | | | | | |
| 7 | OCCUPANCY - DEPRECIATION | | | | | | |
| 8 | OCCUPANCY - INTEREST | | | | | | |
| 9 | OCCUPANCY - RENT | | | | | | |
| 10 | UTILITIES/HEAT | | | | | | |
| 11 | TELEPHONE | | | | | | |
| 12 | MAINTENANCE/MINOR REPAIRS | | | | | | |
| 13 | BONDING/INSURANCE | | | | | | |
| 14 | EQUIPMENT RENTAL/LEASE | | | | | | |
| 15 | MATERIALS/SUPPLIES | | | | | | |
| 16 | DEPRECIATION (Non-occupancy) | | | | | | |
| 17 | FOOD | | | | | | |
| 18 | CLIENT-RELATED TRAVEL | | | | | | |
| 19 | OTHER TRAVEL | | | | | | |
| 20 | CONSULTANTS - DIRECT SERVICE | | | | | | |
| 21 | CONSULTANTS - OTHER | | | | | | |
| 22 | INDEPENDENT PUBLIC ACCOUNTANTS | | | | | | |
| 23 | TECHNOLOGY SERVICES/SOFTWARE | | | | | | |
| 24 | MISCELLANEOUS | | | | | | |
| 25 | TOTAL INDIRECT OTHER EXPENSES | | | | | | |
| 26 | TOTAL INDIRECT EXPENSES | | | | | | |



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AGENCY WIDE INDIRECT PERSONNEL EXPENSE SUMMARY

| LINE | COLUMN 1 | COLUMN 2 | MULTIPLE ALLOCATION METHOD/DIRECT ALLOCATION | | | | |
|------|--|-------------------------|--|------------|-----------|-----------|-----------|
| | | | COST POOL | COST POOL | COST POOL | COST POOL | COST POOL |
| | POSITION/TITLE | TOTAL INDIRECT SALARIES | ADMIN | FACILITIES | NAME? | NAME? | NAME? |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | TOTAL INDIRECT PERSONNEL EXPENSES | | | | | | |



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EXPENSE DETAILS

| LINE | COLUMN 1 | COLUMN 2 | COLUMN 3 |
|------|---|-------------------------|--|
| | NAME OF LINE ITEM | AMOUNT (from Form 2) | DETAIL (Use Form 5A if this space is insufficient for required information) |
| 8 | CAPITAL EQUIPMENT PURCHASES (provide your agency's capitalization policy) | | |
| 9 | SUB-RECIPIENT AWARDS (provide detailed list) | | |
| 11 | OCCUPANCY - DEPRECIATION (provide depreciation schedule) | | |
| 12 | OCCUPANCY - INTEREST | | |
| 13 | OCCUPANCY - RENT (provide name of landlord and physical address) | | |
| 14 | UTILITIES/HEAT | | |
| 15 | TELEPHONE | | |
| 16 | MAINTENANCE/MINOR REPAIRS | | |
| 17 | BONDING/INSURANCE | | |
| 18 | EQUIPMENT RENTAL/LEASE | | |
| 19 | MATERIALS/SUPPLIES | | |
| 20 | DEPRECIATION - NON-OCCUPANCY (provide depreciation schedule) | | |
| 21 | FOOD | | |
| 22 | CLIENT-RELATED TRAVEL (State Rate \$0.44 per mile) Indicate your rate in Column 3 | | |
| 23 | OTHER TRAVEL (State Rate \$0.44 per mile) Indicate your rate in Column 3 | | |
| 25 | CONSULTANTS - OTHER (provide detailed information) | | |
| 26 | INDEPENDENT PUBLIC ACCOUNTANTS | | |
| 27 | TECHNOLOGY SERVICES/SOFTWARE | | |
| 30 | TRAINING/EDUCATION | | |
| 31 | MISCELLANEOUS (should be less than \$1,000; use Form 5A for additional details) | | |



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EXPENSE DETAILS - Additional Support for Budget Form 5

| LINE | COLUMN 1 | COLUMN 2 | COLUMN 3 |
|------|-------------------|----------|----------|
| | NAME OF LINE ITEM | AMOUNT | DETAIL |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |



**Department of Health
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**RIDER F-1
PRO FORMA**

(see instructions and MAAP IV)

PRO FORMA

| | |
|------------------------------|--|
| AGENCY NAME: | |
| FISCAL YEAR END: | |
| FUNDING DEPARTMENT: | |
| DHHS AGREEMENT#: | |
| AGREEMENT START DATE: | |
| AGREEMENT END DATE: | |
| AGREEMENT AMOUNT: | |
| PROGRAM NAME: | |

| PART I: AGREEMENT TOTALS | | | | |
|---------------------------------|--|----------------|----------------|----------------|
| | | REVENUE | EXPENSE | BALANCE |
| 1 | PER AGREEMENT BUDGET | | | |
| AGREEMENT ADJUSTMENTS | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL ADJUSTMENTS | | | |
| 10 | TOTALS AVAILABLE FOR COST SHARING | | | |

| PART II: AGREEMENT COST SHARING | | | | | |
|--|----------------------------------|--------------------|----------------|----------------|----------------|
| | | % OF BUDGET | REVENUE | EXPENSE | BALANCE |
| 11 | AGREEMENT # (STATE FUNDS) | #DIV/0! | | | |
| 12 | AGREEMENT # (FEDERAL FUNDS) | #DIV/0! | | | |
| 13 | ALL OTHER - UNRESTRICTED | #DIV/0! | | | |
| 14 | ALL OTHER - RESTRICTED (PROGRAM) | #DIV/0! | | | |
| 15 | TOTALS | #DIV/0! | | | |

| |
|-----------------------------|
| NOTES TO ADJUSTMENTS |
| |